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TOWNSEND and TOWNSEND and CREW LLP

By: [Signature]

PATENT
Attorney Docket No.: 020839-001100US

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Rudolf W. Gunnerman

Application No.: 10/803,802

Filed: March 17, 2004

For: CONVERSION OF PETROLEUM
RESID TO USABLE OILS WITH
ULTRASOUND

Customer No.: 20350

Confirmation No. 5598

Examiner: Singh, Prem C.

Technology Center/Art Unit: 1764

AMENDMENT NO. 1

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed February 16, 2007, please enter the following amendments and remarks:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 5 of this paper.

Remarks/Arguments begin on page 7 of this paper.